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PATENTS  
 TRADEMARKS  
 COPYRIGHTS

November 2, 1999

jc530 U.S. PTO  
 09/432917  
  
 11/02/99

Assistant Commissioner for Patents  
 Box Patent Application  
 Washington, D.C. 20231

Re: SYSTEM AND METHOD FOR PROVIDING INTERACTIVE AUDIO IN A  
 MULTI-CHANNEL AUDIO ENVIRONMENT  
 Docket No. 262-23-219

Sir:

Transmitted herewith for filing under 35 U.S.C. 111 and 37 CFR 1.53 is the patent application of Samuel Keith McDowell entitled "SYSTEM AND METHOD FOR PROVIDING INTERACTIVE AUDIO IN A MULTI-CHANNEL AUDIO ENVIRONMENT".

Enclosed are:

31 pages of written description, claims and abstract.

11 sheets of drawings plus 2 copies.

An Assignment of the invention to Digital Theater Systems, Inc.

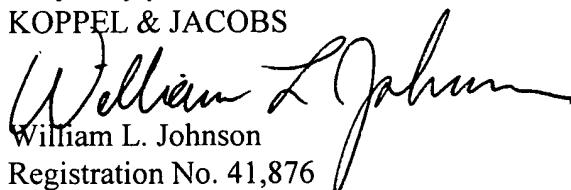
Executed Declaration and Power of Attorney.

The filing and recording fees have been calculated as shown below:

Basic Fee				\$760.00	
Total Claims	(32 - 20)	x	\$18.00	=	216.00
Independent Claims	(7 - 3 )	x	\$78.00	=	312.00
Assignment Recording Fee					40.00
			Total Fee:		\$1,328.00

Our Check No. 14130 for \$1,328.00 to cover the filing and recording fees is enclosed. We authorize the Commissioner to charge (1) payment of any additional filing fees required under 37 CFR §1.16, (2) payment of any patent application processing fees under 37 CFR §1.17 associated with this communication, or (3) payment of any fees that occur during the pendency of this application (and to credit any overpayment) to Deposit Account No. 11-1580. We enclose a duplicate copy of this sheet.

Very truly yours,  
 KOPPEL & JACOBS

  
 William L. Johnson  
 Registration No. 41,876

WLJ/dt  
 Enclosures  
 D23/D-262-23-219 Trans ltr